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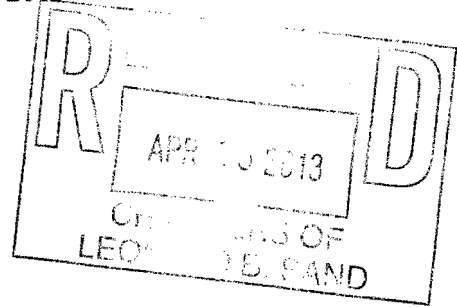
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April 12, 2013

By UPS

The Honorable Leonard B. Sand
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street – Room 1650
New York, New York 10007



Re: SEC v. Melvyn Nathanson, et al., 08-cv-8205 (LBS)

Dear Judge Sand:

We represent plaintiff Securities and Exchange Commission in the above-referenced action. On November 4, 2012, defendant Eric Nathanson died in Lady Lake, Florida. Accordingly, the Commission seeks to dismiss all of its claims against Eric Nathanson in this action.

Respectfully Yours,

/s/ Kenneth Byrne
Kenneth Byrne
Division of Enforcement

So on lead

Amend B. Sand

USDS, SDNY

4/16/2013

MEMO ENDORSED